

Schedule DJE-3

BAY STATE GAS COMPANY
METSCAN AMORTIZATION
(\$000)

Proposed Annual Amortization of Metscan Costs	(1)	\$ 2,643
Income Tax Effect	39.225%	<u>1,037</u>
Effect on Income Requirement		1,606
Revenue Conversion Factor	(2)	<u>1.6819</u>
Effect on Revenue Requirement		<u>\$ 2,702</u>

Sources:

- (1) Schedule JES-8, Page 3
- (2) Schedule JES-3